I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail Receipt No. EV 466148498 US, in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below

Dated: April 15, 2005

Signature:

Docket No. SIW-026

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Tadashi NOMURA et al.

Application No.: 10/035065

Group Art Unit: 1745

Filed: December 27, 2001

Examiner: A.J. Martin

For: Fuel Cell System Having Drain for Condensed

Water Stored in Reforming Reactor

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

Mail Stop Amendment Commissioner for Patents Post Office Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated November 15, 2004, (Paper No. 20041103), please amend the above referenced application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.

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